IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH FEBRUARY 2007 / 1ST PHALGUNA 1928

WP(C).No. 1785 of 2007(K)

PETITIONER:

M/S.VIDEOCON INDUSTRIES LTD.,
(FORMERLY M/S VIDEOCON INTERNATIONAL LTD.,),
"GOWRI SANKARAM", 39/2730, 2ND FLOOR,
DURBAR HALL ROAD, ERNAKULAM, KOCHI- 16,
REPRESENTED BY ITS AUTHORISED SIGNATORY,
K.I.MURALI.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:
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1. **ASSISTANT COMMISSIONER (ASSMT)IV,**
   COMMERCIAL TAXES SPECIAL CIRCLE-II, ERNAKULAM.

2. **DEPUTY COMMISSIONER OF COMMERCIAL TAXES**
   (APPEALS), SALES TAX COMPLEX, ERNAKULAM.

3. **INSPECTING ASST.COMMISSIONER OF**
   COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:	COPY OF THE NOTICE IN FORM 50 ISSUED BY 1ST RESPONDENT DTD. 10/10/2006.
EXT.P2:	COPY OF THE NOTICE U/S.17(3) ISSUED BY 1ST RESPONDENT DTD. 30/10/2006.
EXT.P2(A):	COPY OF THE NOTICE U/S.17(3) ISSUED BY 1ST RESPONDENT FOR THE YEAR 2002-03 DTD. 30/10/2006.
EXT.P2(B):	COPY OF THE NOTICE U/S.17(3) ISSUED BY 1ST RESPONDENT FOR THE YEAR 2003-04 DTD. 30/10/2006.
EXT.P3:	COPY OF THE NOTICE IN FORM 18A ISSUED BY 1ST RESPONDENT DTD. 06/11/2006.
EXT.P4:	COPY OF THE ASSESSMENT ORDER FOR 01-02 ISSUED BY THE 1ST RESPONDENT DTD. 29/11/2006.
EXT.P4(A):	COPY OF THE ASSESSMENT ORDER FOR 02-03 ISSUED BY THE 1ST RESPONDENT DTD. 29/11/2006.
EXT.P4(B):	COPY OF THE ASESSMENT ORDER FOR 03-04 ISSUED BY THE 1ST RESPONDENT DTD. 29/11/2006.
EXT.P5:	COPY OF APPEAL FOR 2001-02 FILED BEFORE THE 2ND RESPONDENT DTD. 27/12/2006.
EXT.P5(A):	COPY OF THE APPEAL FOR 2002-03 FILED BEFORE THE 2ND RESPONDENT DTD. 27/12/2006.
EXT.P6:	COPY OF THE STAY PETITION FOR 01-02 FILED BEFORE THE 2ND RESPONDENT DTD. 00/05/2007.
EXT.P6(A):	COPY OF STAY PETITION FOR 02-03 FILED BEFORE THE 2ND RESPONDENT DTD. 00/05/2007.

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EXT.P7:	COPY OF ASSESSMENT ORDER FOR 94-95 FILED BEFORE THE 2ND RESPONDENT DTD. 14/03/2006.
EXT.P7(A):	COPY OF ASSESSMENT ORDER FOR 95-96 FILED BEFORE THE 2ND RESPONDENT DTD. 25/02/2006.
EXT.P7(B):	COPY OF ASSESSMENT ORDER FOR 97-98 FILED BEFORE THE 2ND RESPONDENT DTD. 23/02/2006.
EXT.P7(C):	COPY OF ASSESSMENT ORDER FOR 98-99 FILED BEFORE THE 2ND RESPONDENT DTD. 12/07/2004.
EXT.P7(D):	COPY OF ORDER IN STA 504/04 ISSUED BY THE 2ND RESPONDENT DTD. 30/09/2004.
EXT.P7(E):	COPY OF ASSESSMENT ORDER FOR 2000-01 ISSUED BY THE 1ST RESPONDENT DTD. 30/09/2005.
EXT.P8:	COPY OF DEMAND NOTICE IN FORM 1 ISSUED BY 3RD RESPONDENT DTD. 11/01/2007.
EXT.P8(A):	COPY OF DEMAND NOTICE IN FORM 1 ISSUED BY 3RD RESPONDENT DTD. 11/01/2007.

/TRUE COPY/

Kss

K.BALAKRISHNAN NAIR, J.

WP(C).No.1785 of 2007-K

Dated this the 20th day of February, 2007.

JUDGMENT

The petitioner challenges Exts.P4, P4(a) and P4(b) assessment orders under the K.G.S.T. Act for the years 2001-2002, 2002-2003 and 2003-2004. Against Exts.P4 and P4(a), the petitioner has already invoked the appellate remedy available to it. Therefore, it is unnecessary for this court to consider the validity of those orders. Rather, it will be improper to consider their validity in view of the decision of a Division Bench of this court in MC Dowell & Co. Vs. Asst. Commissioner (1985 KLT 428). Against Ext.P4(b), the petitioner has got a right of appeal which it may invoke. In that event, the period this writ petition was pending before this court shall be excluded while computing the period of limitation. The second respondent is directed to consider and pass orders on Exts.P6 and P6(a) stay petitions, within two weeks from the date of production of a copy of this judgment. The interim order granted by this court will remain in force for a period of one month from today. While disposing of the stay petitions and also the appeals, the petitioner's contention relying on the assessment orders of previous years which are produced as Ext.P7 series in this writ petition shall be adverted to.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
MS JUDGE.